

KPMG Peat Marwick
 Cost Allocation Planning & Performance System
 AUDIT & MANAGEMENT SERVICES Cost Pool
 For the Period Ended September 30, 2003

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$3,184,680		\$3,184,680
Cross Allocations from Other Pools			
Building Use Allowance	192,945		192,945
Equipment Use Allowance	46,847		46,847
Information Technology Department	16,180	583	16,763
Employee Relations	20,642	443	21,085
Finance Department	1,946	71	2,017
Office of Management and Budget	0	72,521	72,521
Procurement Management	0	2	2
County Manager	0	12,361	12,361
Business Development	0	2	2
Fair Employment Practices	0	1,035	1,035
GSA - Fleet Management	0	50	50
GSA - Materials Management	0	678	678
GSA - Risk Management	0	182	182
GSA - Facilities and Utilities Management	0	12,327	12,327
GSA - Construction Management	0	190	190
Total Cross Allocations from Other Pools	278,560	100,446	379,005
Total Cost to be Allocated	<u>\$3,463,240</u>	<u>100,446</u>	<u>\$3,563,685</u>

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
County Attorney	70	0.095	\$3,299				\$3,299
Employee Relations	4	0.005	189				189
Finance Department	1,491	2.029	70,272				70,272
Office of Management and Budget	518	0.705	24,414	518	0.720	723	25,137
GSA - Administration	101	0.137	4,760	101	0.140	141	4,901
Procurement Management	2	0.003	94	2	0.003	3	97
County Manager	7,376	10.038	347,639	7,376	10.256	10,302	357,941
Business Development	544	0.740	25,639	544	0.756	760	26,399
GSA - Fleet Management	1,300	1.769	61,270	1,300	1.808	1,816	63,086
GSA - Materials Management	250	0.340	11,783	250	0.348	349	12,132
GSA - Risk Management	217	0.295	10,227	217	0.302	303	10,531
GSA - Facilities and Utilities Management	633	0.861	29,834	633	0.880	884	30,718
GSA - Construction Management	431	0.587	20,314	431	0.599	602	20,915
Aviation Department	10,164	13.832	479,040	10,164	14.133	14,196	493,237
Team Metro	2,922	3.977	137,717	2,922	4.063	4,081	141,798
Solid Waste Management	4	0.005	189	4	0.006	6	194
Seaport	3,801	5.173	179,145	3,801	5.285	5,309	184,454
Public Works	398	0.542	18,758	398	0.553	556	19,314
Parks and Recreation	1,248	1.698	58,820	1,248	1.735	1,743	60,563
Metro-Dade Police Department	2,415	3.287	113,822	2,415	3.358	3,373	117,195
Property Appraiser	21	0.029	990	21	0.029	29	1,019
Non-Departmental	9,358	12.735	441,053	9,358	13.012	13,070	454,123
Metro-Dade Transit Agency	1,748	2.379	82,385	1,748	2.431	2,441	84,827
Medical Examiner	528	0.719	24,885	528	0.734	737	25,623
Judicial Administration	2,222	3.024	104,725	2,222	3.090	3,103	107,829
Department of Human Services	1,419	1.931	66,879	1,419	1.973	1,982	68,861
General Government	693	0.943	32,662	693	0.964	968	33,630
Fire Department	3,518	4.788	165,807	3,518	4.892	4,914	170,721
Elections	10,076	13.712	474,893	10,076	14.011	14,073	488,966
Tax Collector	3,444	4.687	162,319	3,444	4.789	4,810	167,130
Cultural Affairs	73	0.099	3,441	73	0.102	102	3,543
Communications	1,140	1.551	53,729	1,140	1.585	1,592	55,322
Consumer Services	3,482	4.739	164,110	3,482	4.842	4,863	168,974
Corrections and Rehabilitation	9	0.012	424	9	0.013	13	437
Clerk of the Court	375	0.510	17,674	375	0.521	524	18,198
Office of Community & Economic Dev.	1,486	2.022	70,037	1,486	2.066	2,076	72,112
Net Allocation	<u>73,481</u>	<u>100.000</u>	<u>\$3,463,240</u>	<u>71,916</u>	<u>100.000</u>	<u>100,446</u>	<u>\$3,563,685</u>
Direct Costs							
Subtotal			\$3,463,240				\$3,563,685
Unallocated Costs							
Total Allocation	<u>73,481</u>	<u>100.000</u>	<u>\$3,463,240</u>	<u>71,916</u>	<u>100.000</u>	<u>100,446</u>	<u>\$3,563,685</u>

AUDIT & MANAGEMENT SERVICES Cost Pool allocated on the basis of ACTUAL NUMBER OF AUDIT AND CONSULTANT HOURS.